

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Zoom Digital Format

August 20th, 2020

4:00 p.m.

The August 20th, 2020 Board of Directors Meeting of the Lake Lemon Conservancy District was Held remotely using Zoom and was called to order by Chairman Pam Dugan at 4:00 PM.

BOARD MEMBERS PRESENT: Chairman-Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer Mike Blackwell, Michael Klitzing, Debra Ladyman, Lora Schell, Les Wadzinski. ALSO PRESENT: Adam Casey, District Manager; Alex Snooks, Operations Supervisor; Sarah Powers, Indiana University; and LLCD Freeholders (see attached sign-in sheet).

- I. Call Meeting to Order / Chairman's Remarks (Dugan)
- II. Approval of the July 18th Board Meeting Minutes.
 - a. Dugan requested approval of the July 18th Board Meeting Minutes.

BROWN MOTIONED TO APPROVE THE JULY 18th BOARD MEETING MINUTES WITH CORRECTIONS. WADZINSKI SECONDED THE MOTION. ALL "AYES". SCHELL ABSTAINS. THE MOTION CARRIED.

III. Treasurer's Report (Blackwell)

- a. July Budget Highlights
 - i. July Income: \$62,530
 - ii. July Expenditures: \$64,089
- b. Blackwell requested approval of the Report of Claims for July 2020.

BROWN MOTIONED TO APPROVE THE REPORT OF CLAIMS: ALLOWANCE OF VOUCHERS FOR JULY 2020. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- c. Resolution 8-20-06: 2020 Budget Appropriation Reduction.
 - i. As we did not receive or spend funds from the bond this year, we must reduce the budget from 2020 \$750,000.

SCHELL MOTIONED TO APPROVE RESOLUTION 8-20-06: 2020 BUDGET APPROPRIATION REDUCTION. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

IV. Manager's Report (Casey)

- a. Casey updated the Board on the dredging this year. So far, our dredging staff has dug out a total of 5,427 yards of sediment and have made \$39,000 in private dredging.
- b. Casey stated there was a treatment for emergent vegetation and some remaining submergent on Monday July 20th and had a follow up spray on August 3rd.

- c. Casey introduced Sara Powers to go over some management recommendations for water quality testing.
 - i. Powers recommends LLCD create a response plan for high concentrations of Blue-Green Algae.
 - 1. This would include proper signage and warnings posted.
 - ii. She also recommended the LLCD acquire some testing kits for quick emergency results.
 - iii. She recommended an increase in vegetation.
 - iv. Another recommendation was to work closely with the county health departments and the local landowners to begin a septic testing program on a more frequent basis.
 - v. She also recommended the board submit a FOIA request.
- d. Casey gave an update on the Sediment Management Project.
 - i. Casey stated the Rule 5 Permit from IDEM has been approved and received back. All other permits are in review.
 - ii. Casey was requested to send the dredging totals by district to the board members.
- V. New Business/Correspondence
 - a. Dugan stated the next Board Meeting will be tentatively held at the City of Bloomington Utilities Building on September 24th, 2020 at 6:00pm.
- VI. Public Comment
 - a. Comments were received from Cathy McClure, Frank Van Overmeiren, Ron Thrasher, Brenda Pendexter and Michael Kafoure.
- VII. Adjournment

WADZINSKI MOTIONED TO ADJOURN THE AUGUST 20th, 2020 BOARD OF DIRECTORS MEETING AT 5:20 P.M. KLITZING SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.

RESPECTFULLY SUBMITTED BY:
Alex Snooks, Operations Supervisor

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Zoom Call with YouTube Live Broadcast

August 20, 2020

4 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval of July 18, 2019 Board Meeting Minutes (PD)
- III. Treasurer's Report (MB)
 - a. July Budget Highlights
 - b. July Report of Claims: Approval of Vouchers
 - c. Resolution 8-20-06: 2020 Budget Appropriation Reduction
- IV. Manager's Report (AC)
 - a. Barge Operations: Update
 - b. Vegetation Control: Update
 - c. Management recommendations from IU Water Testing
 - d. Sediment Management Project: Update
 - i. Permitting update
 - ii. Construction drawings and bid packet update
- V. Final Discussion: 2020 Proposed LLCD Budget (MB)
 - a. 2020 Fees and Charges Discussion
 - b. 2020 Proposed Budget: Second public discussion
- VI. Public Comment (PD)
- VII. New Business/ Correspondence for Future Agenda (PD)
 - a. Thursday, September 24, 2020: Board Meeting and Public Hearing on 2020 Proposed Budget; 6:00 PM at the City of Bloomington Utilities Building
- VIII. Adjournment (PD)

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Pam Dugan, Chairman
Action Requested	Approve
Item/Subject	July 18th Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	August 20th, 2020
Summary	Minutes from Board meeting on July 18th, 2020
Staff Recommendation	Approve the July 18th Board Meeting Minutes.

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Zoom Digital Format

July 18th, 2020

10:00 a.m.

The July 18th, 2020 Board of Directors Meeting of the Lake Lemon Conservancy District was Held remotely using Zoom and was called to order by Chairman Pam Dugan at 10:00 AM.

BOARD MEMBERS PRESENT: Chairman-Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer Mike Blackwell, Debra Ladyman, Les Wadzinski. ALSO PRESENT: Adam Casey, District Manager; Alex Snooks, Operations Supervisor; and LLCD Freeholders (see attached sign-in sheet). ABSENT: Michael Klitzing and Lora Schell.

- I. Call Meeting to Order / Chairman's Remarks (Dugan)
- II. Approval of the June 24th Board Meeting Minutes.
 - a. Dugan requested approval of the June 24th Board Meeting Minutes.

LADYMAN MOTIONED TO APPROVE THE JUNE 24th BOARD MEETING MINUTES WITH CORRECTIONS. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- III. Treasurer's Report (Blackwell)
 - a. June Budget Highlights
 - i. June Income: \$255,695.47
 - ii. June Expenditures: \$52,229.14

- b. Blackwell requested approval of the Report of Claims for June 2020.

BROWN MOTIONED TO APPROVE THE REPORT OF CLAIMS: ALLOWANCE OF VOUCHERS FOR JUNE 2020. LADYMAN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- IV. Public Hearing on construction drawings, specifications and cost estimates-Sediment Management Project
 - a. Casey presented the drawings, specifications and costs of the sediment management project for hydraulic dredging and the construction of the settling pond.
 - b. Casey also presented the timeline for an Open Market Bond.
 - c. Casey opened the floor for public comment on the project and bond resolution.
 - i. Public comment was received from Frank Van Overmeiren, Christy Merriman, Ronalene Adamson, Rebecca Ball, Jesse Trueblood, Kathy Lewis, Cathy McClure, Kevin Fagan and Susan Snider Salmon.
 - ii. Concerns included utilizing the overflow pond and potential flooding from new disposal site constriction.

- d. Casey requested a motion to approve the Bond Resolution-Sediment Management Project.

DUGAN MOTIONED TO APPROVE THE BOND RESOLUTION FOR THE SEDIMENT MANAGEMENT PROJECT CONSTRUCTION DRAWINGS, SPECIFICATIONS, AND COST ESTIMATES. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- V. Blackwell read through the 2021 proposed budget and opened the floor for discussion.

VI. Manager's Report (Casey)

- a. Casey updated the Board on the dredging this year. So far, our dredging staff has dug out a total of 3661 yards of sediment, 1900 of which has come out of Dorothy Lane, and 1100 yards of private.
- b. Casey stated there will be a treatment for emergent vegetation and some remaining submergent on Monday July 20th.
- c. Casey updated the board on a petition from District 7 regarding the location of the Eastern Maintenance line, requesting the line be moved to its previous location on the Southern end of the line.
 - i. Casey stated there were no changes to the Southern portion of the line this year, therefore no action will need to be taken.
 - ii. Casey also stated that the line could be moved further East if requested, he asked that there be a plan in place for dredging and channel maintenance.
- d. Casey gave a summary of the Independence Day Celebration.
 - i. There was no public viewing from the park, however there were boats allowed on the water for viewing.
 - ii. Two Sheriffs were hired to assist staff in keeping the public out of the park.
 - iii. We recouped our cost in the amount of \$8,560.00 from Freeholder donations.

VII. New Business/Correspondence

- a. Dugan stated the next Board Meeting will be Tentatively held at the Riddle Point Shelter House on August 22nd, 2020 at 10:00am.

VIII. Public Comment

IX. Adjournment

BROWN MOTIONED TO ADJOURN THE JULY 18th, 2020 BOARD OF DIRECTORS MEETING AT 12:14 P.M. WADZINSKI SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.

RESPECTFULLY SUBMITTED BY:

Alex Snooks, Operations Supervisor

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Review
Item/Subject	July 2020 Financial Update
Dollar Amount	N/A
Meeting Date	August 20th, 2020
Summary	Financial report showing end of July 2020 Balance sheet, Income, Expense, 2019 comparison, and reconciliation data.
Staff Recommendation	N/A

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending
January 1, 2020 thru July 31, 2020

(UNAUDITED)

Watkins Accounting

113 E. 19th Street

Bloomington, Indiana 47408

LAKE LEMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of July 31, 2020 on the basis used in the preparation of its federal income tax returns. The tax returns are prepared on the accrual basis when appropriate.

The following are the company's significant accounting policies under this basis:

Income Tax. No provision or liability for income taxes has been included in the financial statements.

Provision for Doubtful Accounts. No provision for doubtful accounts is made. The company follows the practice of charging off all accounts deemed uncollectible directly to expense.

Property and Equipment. Property and equipment, as well as liabilities pertaining thereto, are recorded at cost as determined for income tax purposes.

Shirley Watkins, CPA
August 7, 2020

08/07/20
Accrual Basis

LAKE LEMON CONSERVANCY
Balance Sheet
As of July 31, 2020

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	526,504.10
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	35,000.00
1040 · CD's Cumulative Maint Fund	107,014.71
1050 · Savings Account	6,913.27
Total Checking/Savings	<u>675,732.08</u>
Total Current Assets	675,732.08
Fixed Assets	
1500 · Land @ South Shore Dr	102,755.00
1510 · Trucks	132,761.25
1520 · Other Asset	12,093.11
1550 · Boats	354,750.00
1680 · Other Fixed Assets	465,734.79
Total Fixed Assets	<u>1,068,094.15</u>
TOTAL ASSETS	<u>1,743,826.23</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	6,565.04
2020 · State & Co. Withholding Payable	1,129.02
Total Other Current Liabilities	<u>7,694.06</u>
Total Current Liabilities	7,694.06
Long Term Liabilities	
2800 · Long Term Notes-Net of Current	235,000.00
Total Long Term Liabilities	<u>235,000.00</u>
Total Liabilities	242,694.06
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	101,942.92
3200 · Retained Earnings	651,067.21
Net Income	143,533.61
Total Equity	<u>1,501,132.17</u>
TOTAL LIABILITIES & EQUITY	<u>1,743,826.23</u>

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
July 2020

08/07/20

Accrual Basis

	Jul 20	Jan - Jul 20
Income		
4000 · Watercraft Permits	11,926.00	104,596.00
4010 · Launch Fees	3,535.00	17,275.00
4020 · Marina & Club Fees	412.50	1,912.50
4030 · Sublease & Access Fees	2,080.00	23,735.00
4040 · Property Tax - Brown Co.	0.00	42,886.97
4050 · Property Tax - Monroe Co.	0.00	137,366.37
4060 · Interest	1,182.81	1,622.87
4070 · Grants & Donations	6,165.00	13,585.00
4080 · Fishing Tournament	0.00	1,000.00
4090 · Park Reservations	500.00	875.00
4100 · Park Admission Fees	26,228.00	62,940.00
4120 · Other Income	0.25	0.25
4130 · Dredging/Rip-Rap Income	10,500.00	35,287.13
Total Income	62,529.56	443,082.09
Expense		
6000 · Manager	7,846.14	39,230.70
6001 · Operations Supervisor	4,159.62	20,798.10
6002 · Equipment Operations Supervisor	4,615.38	23,076.90
6010 · FICA	1,958.02	7,977.49
6020 · State Unemployment Tax	53.78	251.14
6025 · Merchant Fees	833.13	1,744.39
6030 · Retirement	2,360.28	11,801.40
6040 · Health Insurance	748.79	5,241.53
6070 · Gate Attendant	6,323.50	11,882.50
6111 · Dredger	0.00	450.00
6112 · Dredger (Other)	0.00	435.00
6113 · Assistant Dredger	2,738.00	4,062.50
6114 · Assistant Dredger (Other)	379.25	3,276.50
6116 · Assistant Dredger (Private)	333.00	1,868.50
6120 · Season & Launch Permits	0.00	1,832.15
6130 · Daily Permits	0.00	130.65
6150 · Checks	0.00	210.98
6160 · Printer, Copier & Computer Supp	0.00	765.65
6170 · Miscellaneous-Other	0.00	12.33
6180 · Postage	110.00	582.34
6190 · General Business Supplies	370.46	592.29
6200 · Regular Gas	1,092.00	2,328.32
6210 · Diesel	959.40	1,960.40
6240 · Building & Grounds	1,254.37	8,283.01
6250 · Boat/Weed Harvester/Truck	0.00	86.10
6251 · Dredging Supplies	1,424.76	3,206.35
6252 · Rip Rap/Erosion Control	0.00	16,063.19
6260 · Uniforms	628.30	628.30
6290 · Signs & Nautical Markers	520.00	3,251.20
6300 · Accounting Services	900.00	3,150.00
6310 · Grass	1,810.00	5,870.00
6320 · Attorney	842.50	1,477.50
6330 · Consulting Engineer	9,698.67	29,000.00
6370 · Phone, LDT, Pager, E-Mail	285.34	1,986.58
6410 · Subscriptions	778.99	1,013.89
6430 · Ads	0.00	200.23
6440 · Other	0.00	524.34
6450 · Insurance	8,318.00	36,104.75
6460 · Electric	355.95	2,614.65
6470 · Water	123.11	455.63
6480 · Trash	223.93	859.76
6490 · Port-O-Lets	170.00	1,378.77
6500 · Pump Holding Tank	400.00	600.00
6510 · Building & Grounds Expense	200.00	865.75
6520 · Boat	0.00	889.00
6530 · Truck	0.00	75.57
6541 · Dredging Equipment Maintenance	1,273.90	3,823.90
6542 · Equipment Rental	0.00	9,798.18
6560 · Water Testing	0.00	5,040.00

08/07/20
Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
July 2020

	<u>Jul 20</u>	<u>Jan - Jul 20</u>
6600 · 6% MarinaPermit Sales	0.00	1,866.00
6661 · Disposal Site Preparation	0.00	10,524.07
6680 · Other Services and Charges	0.00	1,400.00
6681 · Fireworks	0.00	8,000.00
Total Expense	<u>64,088.57</u>	<u>299,548.48</u>
Net Income	<u>-1,559.01</u>	<u>143,533.61</u>

08/07/20
Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through July 2020

	Jan - Jul 20	Jan - Jul 19	\$ Change	% Change
Income				
4000 · Watercraft Permits	104,596.00	97,567.06	7,028.94	7.2%
4010 · Launch Fees	17,275.00	18,439.00	-1,164.00	-6.3%
4020 · Marina & Club Fees	1,912.50	9,187.50	-7,275.00	-79.2%
4030 · Sublease & Access Fees	23,735.00	23,955.00	-220.00	-0.9%
4040 · Property Tax - Brown Co.	42,886.97	45,483.79	-2,596.82	-5.7%
4050 · Property Tax - Monroe Co.	137,366.37	137,952.79	-586.42	-0.4%
4060 · Interest	1,622.87	655.16	967.71	147.7%
4070 · Grants & Donations	13,585.00	13,955.00	-370.00	-2.7%
4080 · Fishing Tournament	1,000.00	850.00	150.00	17.7%
4090 · Park Reservations	875.00	1,750.00	-875.00	-50.0%
4100 · Park Admission Fees	62,940.00	42,370.00	20,570.00	48.6%
4120 · Other Income	0.25	0.00	0.25	100.0%
4130 · Dredging/Rip-Rap Income	35,287.13	6,000.00	29,287.13	488.1%
Total Income	443,082.09	398,165.30	44,916.79	11.3%
Expense				
6000 · Manager	39,230.70	35,430.78	3,799.92	10.7%
6001 · Operations Supervisor	20,798.10	18,307.66	2,490.44	13.6%
6002 · Equipment Operations Supervisor	23,076.90	0.00	23,076.90	100.0%
6010 · FICA	7,977.49	7,277.29	700.20	9.6%
6020 · State Unemployment Tax	251.14	19.25	231.89	1,204.6%
6025 · Merchant Fees	1,744.39	860.34	884.05	102.8%
6030 · Retirement	11,801.40	7,630.84	4,170.56	54.7%
6040 · Health Insurance	5,241.53	0.00	5,241.53	100.0%
6070 · Gate Attendant	11,882.50	12,116.15	-233.65	-1.9%
6100 · Lake Patrol	0.00	333.00	-333.00	-100.0%
6110 · Lake Biologist	0.00	458.00	-458.00	-100.0%
6111 · Dredger	450.00	6,394.50	-5,944.50	-93.0%
6112 · Dredger (Other)	435.00	12,587.98	-12,152.98	-96.5%
6113 · Assistant Dredger	4,062.50	3,510.00	552.50	15.7%
6114 · Assistant Dredger (Other)	3,276.50	4,133.25	-856.75	-20.7%
6115 · Dredger (Private)	0.00	1,145.50	-1,145.50	-100.0%
6116 · Assistant Dredger (Private)	1,868.50	711.00	1,157.50	162.8%
6120 · Season & Launch Permits	1,832.15	1,883.39	-51.24	-2.7%
6130 · Daily Permits	130.65	270.00	-139.35	-51.6%
6140 · Receipt/Tickets Books	0.00	350.50	-350.50	-100.0%
6150 · Checks	210.98	0.00	210.98	100.0%
6160 · Printer, Copier & Computer Supp	765.65	867.19	-101.54	-11.7%
6170 · Miscellaneous-Other	12.33	1,009.49	-997.16	-98.8%
6180 · Postage	582.34	255.00	327.34	128.4%
6190 · General Business Supplies	592.29	503.09	89.20	17.7%
6200 · Regular Gas	2,328.32	4,171.16	-1,842.84	-44.2%
6210 · Diesel	1,960.40	5,347.38	-3,386.98	-63.3%
6240 · Building & Grounds	8,283.01	2,083.21	6,199.80	297.6%
6250 · Boat/Weed Harvester/Truck	86.10	305.69	-219.59	-71.8%
6251 · Dredging Supplies	3,206.35	8,128.48	-4,922.13	-60.6%
6252 · Rip Rap/Erosion Control	16,063.19	1,168.46	14,894.73	1,274.7%
6260 · Uniforms	628.30	0.00	628.30	100.0%
6290 · Signs & Nautical Markers	3,251.20	2,162.42	1,088.78	50.4%
6300 · Accounting Services	3,150.00	3,150.00	0.00	0.0%
6310 · Grass	5,870.00	5,280.00	590.00	11.2%
6320 · Attorney	1,477.50	240.00	1,237.50	515.6%
6330 · Consulting Engineer	29,000.00	40,834.81	-11,834.81	-29.0%
6350 · Other Prof/Secretarial Service	0.00	500.00	-500.00	-100.0%
6370 · Phone, LDT, Pager, E-Mail	1,986.58	1,923.93	62.65	3.3%
6390 · Hotel	0.00	396.50	-396.50	-100.0%
6400 · Meals	0.00	52.00	-52.00	-100.0%
6410 · Subscriptions	1,013.89	950.00	63.89	6.7%
6430 · Ads	200.23	43.03	157.20	365.3%
6440 · Other	524.34	802.37	-278.03	-34.7%
6450 · Insurance	36,104.75	29,982.75	6,122.00	20.4%
6460 · Electric	2,614.65	2,813.70	-199.05	-7.1%
6470 · Water	455.63	385.77	69.86	18.1%
6480 · Trash	859.76	690.47	169.29	24.5%
6490 · Port-O-Lets	1,378.77	3,079.00	-1,700.23	-55.2%

08/07/20

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
 January through July 2020

	Jan - Jul 20	Jan - Jul 19	\$ Change	% Change
6500 · Pump Holding Tank	600.00	450.00	150.00	33.3%
6510 · Building & Grounds Expense	865.75	7,311.10	-6,445.35	-88.2%
6520 · Boat	889.00	805.77	83.23	10.3%
6530 · Truck	75.57	499.43	-423.86	-84.9%
6541 · Dredging Equipment Maintenance	3,823.90	13,128.31	-9,304.41	-70.9%
6542 · Equipment Rental	9,798.18	5,967.06	3,831.12	64.2%
6560 · Water Testing	5,040.00	405.00	4,635.00	1,144.4%
6600 · 6% Marina Permit Sales	1,866.00	1,411.44	454.56	32.2%
6620 · Dam/Spillway Inspection	0.00	5,343.22	-5,343.22	-100.0%
6630 · Spillway Repairs	0.00	550.00	-550.00	-100.0%
6661 · Disposal Site Preparation	10,524.07	12,942.53	-2,418.46	-18.7%
6680 · Other Services and Charges	1,400.00	1,829.77	-429.77	-23.5%
6681 · Fireworks	8,000.00	8,000.00	0.00	0.0%
Total Expense	299,548.48	289,188.96	10,359.52	3.6%
Net Income	143,533.61	108,976.34	34,557.27	31.7%

08/07/20
Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	104,596.00	115,000.00	-10,404.00	91.0%
4010 · Launch Fees	17,275.00	21,000.00	-3,725.00	82.3%
4020 · Marina & Club Fees	1,912.50	9,000.00	-7,087.50	21.3%
4030 · Sublease & Access Fees	23,735.00	27,000.00	-3,265.00	87.9%
4040 · Property Tax - Brown Co.	42,886.97	82,420.00	-39,533.03	52.0%
4050 · Property Tax -Monroe Co.	137,366.37	234,580.00	-97,213.63	58.6%
4060 · Interest	1,622.87	1,250.00	372.87	129.8%
4070 · Grants & Donations	13,585.00	12,000.00	1,585.00	113.2%
4071 · Community Foundation	0.00	0.00	0.00	0.0%
4080 · Fishing Tournament	1,000.00	1,500.00	-500.00	66.7%
4090 · Park Reservations	875.00	4,000.00	-3,125.00	21.9%
4100 · Park Admisioin Fees	62,940.00	44,000.00	18,940.00	143.0%
4110 · Concessions	0.00	0.00	0.00	0.0%
4120 · Other Income	0.25	0.00	0.25	100.0%
4130 · Dredging/Rip-Rap Income	35,287.13	30,000.00	5,287.13	117.6%
4140 · Dredging Equipment Loan Proceed	0.00	1,200,000.00	-1,200,000.00	0.0%
Total Income	443,082.09	1,781,750.00	-1,338,667.91	24.9%
Expense				
6000 · Manager	39,230.70	62,000.00	-22,769.30	63.3%
6001 · Operations Supervisor	20,798.10	36,050.00	-15,251.90	57.7%
6002 · Equipment Operations Supervisor	23,076.90	40,000.00	-16,923.10	57.7%
6010 · FICA	7,977.49	13,700.00	-5,722.51	58.2%
6020 · State Unemployment Tax	251.14	800.00	-548.86	31.4%
6025 · Merchant Fees	1,744.39	1,200.00	544.39	145.4%
6030 · Retirement	11,801.40	15,200.00	-3,398.60	77.6%
6040 · Health Insurance	5,241.53	15,000.00	-9,758.47	34.9%
6050 · Life Insurance	0.00	0.00	0.00	0.0%
6070 · Gate Attendant	11,882.50	22,000.00	-10,117.50	54.0%
6100 · Lake Patrol	0.00	2,000.00	-2,000.00	0.0%
6110 · Lake Biologist	0.00	0.00	0.00	0.0%
6111 · Dredger	450.00	0.00	450.00	100.0%
6112 · Dredger (Other)	435.00	0.00	435.00	100.0%
6113 · Assistant Dredger	4,062.50	12,000.00	-7,937.50	33.9%
6114 · Assistant Dredger (Other)	3,276.50	6,000.00	-2,723.50	54.6%
6115 · Dredger (Private)	0.00	0.00	0.00	0.0%
6116 · Assistant Dredger (Private)	1,868.50	2,000.00	-131.50	93.4%
6120 · Season & Launch Permits	1,832.15	2,000.00	-167.85	91.6%
6130 · Daily Permits	130.65	400.00	-269.35	32.7%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	210.98	200.00	10.98	105.5%
6160 · Printer, Copier & Computer Supp	765.65	800.00	-34.35	95.7%
6170 · Miscellaneous-Other	12.33	1,300.00	-1,287.67	0.9%
6180 · Postage	582.34	750.00	-167.66	77.6%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	592.29	750.00	-157.71	79.0%

08/07/20
Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
6200 · Regular Gas	2,328.32	7,000.00	-4,671.68	33.3%
6210 · Diesel	1,960.40	9,000.00	-7,039.60	21.8%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6240 · Building & Grounds	8,283.01	6,000.00	2,283.01	138.1%
6250 · Boat/Weed Harvester/Truck	86.10	1,500.00	-1,413.90	5.7%
6251 · Dredging Supplies	3,206.35	12,000.00	-8,793.65	26.7%
6252 · Rip Rap/Erosion Control	16,063.19	15,000.00	1,063.19	107.1%
6260 · Uniforms	628.30	600.00	28.30	104.7%
6270 · Boat Equipment	0.00	0.00	0.00	0.0%
6280 · Radio/Communication Equipment	0.00	0.00	0.00	0.0%
6290 · Signs & Nautical Markers	3,251.20	3,000.00	251.20	108.4%
6300 · Accounting Services	3,150.00	5,400.00	-2,250.00	58.3%
6310 · Grass	5,870.00	15,000.00	-9,130.00	39.1%
6320 · Attorney	1,477.50	4,000.00	-2,522.50	36.9%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	29,000.00	50,000.00	-21,000.00	58.0%
6350 · Other Prof/Secretarial Service	0.00	1,000.00	-1,000.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	1,986.58	3,000.00	-1,013.42	66.2%
6380 · Travel	0.00	0.00	0.00	0.0%
6390 · Hotel	0.00	300.00	-300.00	0.0%
6400 · Meals	0.00	150.00	-150.00	0.0%
6410 · Subscriptions	1,013.89	800.00	213.89	126.7%
6420 · Newsletter	0.00	600.00	-600.00	0.0%
6430 · Ads	200.23	500.00	-299.77	40.0%
6440 · Other	524.34	1,500.00	-975.66	35.0%
6441 · Event Planning	0.00	1,500.00	-1,500.00	0.0%
6450 · Insurance	36,104.75	45,000.00	-8,895.25	80.2%
6460 · Electric	2,614.65	5,000.00	-2,385.35	52.3%
6470 · Water	455.63	750.00	-294.37	60.8%
6480 · Trash	859.76	1,500.00	-640.24	57.3%
6490 · Port-O-Lets	1,378.77	2,000.00	-621.23	68.9%
6500 · Pump Holding Tank	600.00	800.00	-200.00	75.0%
6510 · Building & Grounds Expense	865.75	10,000.00	-9,134.25	8.7%
6520 · Boat	889.00	2,000.00	-1,111.00	44.5%
6530 · Truck	75.57	1,000.00	-924.43	7.6%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	3,823.90	10,000.00	-6,176.10	38.2%
6542 · Equipment Rental	9,798.18	7,500.00	2,298.18	130.6%
6560 · Water Testing	5,040.00	6,500.00	-1,460.00	77.5%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6580 · Erosion Control/Matching Fund	0.00	0.00	0.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% MarinaPermit Sales	1,866.00	2,300.00	-434.00	81.1%
6610 · Cumulative Maintenance Fund	0.00	7,500.00	-7,500.00	0.0%
6620 · Dam/Spillway Inspection	0.00	0.00	0.00	0.0%
6630 · Spillway Repairs	0.00	5,000.00	-5,000.00	0.0%

08/07/20
Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through July 2020

	Jan - Jul 20	Budget	\$ Over Budget	% of Budget
6640 · Soil Testing IDEM	0.00	0.00	0.00	0.0%
6650 · Dredge Matching Fund	0.00	0.00	0.00	0.0%
6661 · Disposal Site Preparation	10,524.07	15,000.00	-4,475.93	70.2%
6662 · Debt Service-Dredging Loan	0.00	67,000.00	-67,000.00	0.0%
6663 · Barge Assembly	0.00	0.00	0.00	0.0%
6670 · Debt Service (Dredging Equip.)	0.00	0.00	0.00	0.0%
6680 · Other Services and Charges	1,400.00	1,500.00	-100.00	93.3%
6681 · Fireworks	8,000.00	8,000.00	0.00	100.0%
6682 · Ramp Repairs	0.00	2,000.00	-2,000.00	0.0%
6690 · Office Equipment	0.00	0.00	0.00	0.0%
6700 · Computer Equipment	0.00	0.00	0.00	0.0%
6701 · Barge	0.00	0.00	0.00	0.0%
6702 · Push Boat/Motors	0.00	0.00	0.00	0.0%
6703 · Excavator	0.00	0.00	0.00	0.0%
6704 · Off Road Truck	0.00	200,000.00	-200,000.00	0.0%
6705 · Utility Truck	0.00	0.00	0.00	0.0%
6706 · Bulldozer	0.00	0.00	0.00	0.0%
6710 · Boat Dock	0.00	0.00	0.00	0.0%
6720 · Utility Vehicle	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6740 · Work Boat (Pontoon)	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	0.00	950,000.00	-950,000.00	0.0%
6770 · LLCD Pick-up Truck	0.00	0.00	0.00	0.0%
6780 · Gatehouse	0.00	30,000.00	-30,000.00	0.0%
Total Expense	299,548.48	1,807,750.00	-1,508,201.52	16.6%
Net Income	143,533.61	-26,000.00	169,533.61	-552.1%

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LAKE LEMON CONSERVANCY
Reconciliation Summary
1000 - Peoples State Bank, Period Ending 07/31/2020

	Jul 31, 20
Beginning Balance	537,502.17
Cleared Transactions	
Checks and Payments - 31 items	-49,766.70
Deposits and Credits - 12 items	61,565.57
Total Cleared Transactions	11,798.87
Cleared Balance	549,301.04
Uncleared Transactions	
Checks and Payments - 12 items	-22,796.94
Total Uncleared Transactions	-22,796.94
Register Balance as of 07/31/2020	526,504.10
New Transactions	
Checks and Payments - 9 items	-31,303.61
Deposits and Credits - 5 items	17,591.00
Total New Transactions	-13,712.61
Ending Balance	512,791.49

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	May Report of Claims: Approval of Vouchers
Dollar Amount	\$51,459.38
Meeting Date	August 20th, 2020
Summary	Report showing check detail and payroll expenditures for July 2020
Staff Recommendation	Approval of July 2020 Report of Claims

Date: August 20, 2020

ALLOWANCE OF VOUCHERS

Mike Blackwell
Treasurer

(Report of Claims- July 2020)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 7 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$51,459.38

Dated this 20th Day of August 2020

Signature of Governing Board

PAM DUGAN, CHAIRMAN

MARY JANE BROWN, VICE-CHAIR

MIKE BLACKWELL, TREASURER

MICHAEL KLITZING, Sub-Area I

DEBRA LADYMAN, Sub-Area II

LORA SCHELL, Sub-Area IV

LES WADZINSKI, Sub-Area V

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LAKE LEMON CONSERVANCY
Check Detail
 July 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	5051	7/3/2020	INDIANA STATE C...		1000 · Peoples Sta...		-270.00
				2040 · Child Support		-270.00	270.00
TOTAL						-270.00	270.00
Check	5052	7/7/2020	KLEINDORFER HA...		1000 · Peoples Sta...		-242.19
				6240 · Building & G...		-141.35	141.35
				6251 · Dredging Su...		-100.84	100.84
TOTAL						-242.19	242.19
Check	5053	7/7/2020	BRANDEIS		1000 · Peoples Sta...		-1,273.90
				6541 · Dredging Eq...		-1,273.90	1,273.90
TOTAL						-1,273.90	1,273.90
Check	5054	7/7/2020	B & B WATER CORP		1000 · Peoples Sta...		-123.11
				6470 · Water		-123.11	123.11
TOTAL						-123.11	123.11
Check	5055	7/7/2020	N. ANDERSON EX...		1000 · Peoples Sta...		-1,810.00
				6310 · Grass		-1,810.00	1,810.00
TOTAL						-1,810.00	1,810.00
Check	5056	7/7/2020	STAPLES CREDIT ...		1000 · Peoples Sta...		-153.93
				6190 · General Busi...		-153.93	153.93
TOTAL						-153.93	153.93
Check	5057	7/7/2020	LOWE'S COMPANI...		1000 · Peoples Sta...		-109.85
				6240 · Building & G...		-109.85	109.85
TOTAL						-109.85	109.85
Check	5058	7/8/2020	FLEX PAC, INC.		1000 · Peoples Sta...		-204.30
				6240 · Building & G...		-204.30	204.30

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LAKE LEMON CONSERVANCY
Check Detail
 July 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-204.30	204.30
Check	5059	7/13/2020	WRIGHT-HENNEPI...		1000 · Peoples Sta...		-22.95
				6460 · Electric		-22.95	22.95
TOTAL						-22.95	22.95
Check	5060	7/13/2020	WHITE RIVER CO-...		1000 · Peoples Sta...		-2,051.40
				6210 · Diesel		-959.40	959.40
				6200 · Regular Gas		-1,092.00	1,092.00
TOTAL						-2,051.40	2,051.40
Check	5061	7/13/2020	WATKINS ACCOU...		1000 · Peoples Sta...		-900.00
				6300 · Accounting ...		-900.00	900.00
TOTAL						-900.00	900.00
Check	5062	7/13/2020	MILLER WELDING		1000 · Peoples Sta...		-1,200.00
				6251 · Dredging Su...		-1,200.00	1,200.00
TOTAL						-1,200.00	1,200.00
Check	5063	7/13/2020	BLUE TIDE PROD...		1000 · Peoples Sta...		-50.00
				6410 · Subscriptions		-50.00	50.00
TOTAL						-50.00	50.00
Check	5064	7/17/2020	INDIANA STATE C...		1000 · Peoples Sta...		-270.00
				2040 · Child Support		-270.00	270.00
TOTAL						-270.00	270.00
Check	5065	7/17/2020	THERMAL PAPER ...		1000 · Peoples Sta...		-179.10
				6190 · General Busi...		-179.10	179.10
TOTAL						-179.10	179.10
Check	5066	7/17/2020	CARMIN PARKER ...		1000 · Peoples Sta...		-842.50

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LAKE LEMON CONSERVANCY
Check Detail
 July 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6320 · Attorney	-842.50	842.50
TOTAL						-842.50	842.50
Check	5067	7/17/2020	IZZY'S RENTAL		1000 · Peoples Sta...		-170.00
					6490 · Port-O-Lets	-170.00	170.00
TOTAL						-170.00	170.00
Check	5068	7/17/2020	FIRST INSURANC...		1000 · Peoples Sta...		-589.00
					6450 · Insurance	-589.00	589.00
TOTAL						-589.00	589.00
Check	5069	7/17/2020	REPUBLIC SERVI...		1000 · Peoples Sta...		-183.93
					6480 · Trash	-183.93	183.93
TOTAL						-183.93	183.93
Check	5070	7/17/2020	COMCAST CABLE		1000 · Peoples Sta...		0.00
TOTAL						0.00	0.00
Check	5071	7/17/2020	AMBETTER FROM...		1000 · Peoples Sta...		-463.32
					6040 · Health Insur...	-463.32	463.32
TOTAL						-463.32	463.32
Check	5072	7/17/2020	AMBETTER FROM...		1000 · Peoples Sta...		-285.47
					6040 · Health Insur...	-285.47	285.47
TOTAL						-285.47	285.47
Check	5073	7/17/2020	COMCAST CABLE		1000 · Peoples Sta...		-285.34
					6370 · Phone. LDT...	-285.34	285.34
TOTAL						-285.34	285.34
Check	5074	7/20/2020	JOHN NAYLOR TR...		1000 · Peoples Sta...		-198.96
					6240 · Building & G...	-198.96	198.96

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LAKE LEMON CONSERVANCY
Check Detail
 July 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-198.96	198.96
Check	5075	7/20/2020	VISA		1000 · Peoples Sta...		-1,200.25
				6410 · Subscriptions		-728.99	728.99
				6180 · Postage		-110.00	110.00
				6190 · General Busi...		-37.43	37.43
				6251 · Dredging Su...		-123.92	123.92
				6240 · Building & G...		-199.91	199.91
TOTAL						-1,200.25	1,200.25
Check	5076	7/20/2020	DEATON'S WATE...		1000 · Peoples Sta...		-600.00
				6510 · Building & G...		-200.00	200.00
				6240 · Building & G...		-400.00	400.00
TOTAL						-600.00	600.00
Check	5077	7/20/2020	SCI REMC		1000 · Peoples Sta...		-333.00
				6460 · Electric		-333.00	333.00
TOTAL						-333.00	333.00
Check	5078	7/24/2020	EAGLE GROUP LT...		1000 · Peoples Sta...		-628.30
				6260 · Uniforms		-628.30	628.30
TOTAL						-628.30	628.30
Check	5079	7/24/2020	EVERYWHERE SI...		1000 · Peoples Sta...		-520.00
				6290 · Signs & Nau...		-520.00	520.00
TOTAL						-520.00	520.00
Check	5080	7/24/2020	CHRISTOPHER B ...		1000 · Peoples Sta...		-9,698.67
				6330 · Consulting E...		-9,698.67	9,698.67
TOTAL						-9,698.67	9,698.67
Check	5081	7/24/2020	FIRST INSURANC...		1000 · Peoples Sta...		-7,729.00
				6450 · Insurance		-7,729.00	7,729.00

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LAKE LEMON CONSERVANCY
Check Detail
 July 2020

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-7,729.00	7,729.00
Check	5082	7/24/2020	KNIGHT'S TRASH ...		1000 · Peoples Sta...		-40.00
				6480 · Trash		-40.00	40.00
TOTAL						-40.00	40.00
Check	5083	7/24/2020	TODD'S SEPTIC S...		1000 · Peoples Sta...		-400.00
				6500 · Pump Holdin...		-400.00	400.00
TOTAL						-400.00	400.00
Check	5084	7/31/2020	INDIANA STATE C...		1000 · Peoples Sta...		-270.00
				2040 · Child Support		-270.00	270.00
TOTAL						-270.00	270.00
							\$33,144.54

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

July 2020

	Allender, Clinton L			Bode, Randall S			Brown, Andrew M			Casey, Adam W		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate	Jul 20
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary-6000			0.00			0.00			0.00			7,846.14
Salary-6001			0.00			0.00			0.00			0.00
Salary-6002			4,615.38			0.00			0.00			0.00
OT-6070			0.00	4.5	16.50	74.25	27	15.00	405.00			0.00
Reg. Pay-6070			0.00	184.5	11.00	2,029.50	210	10.00	2,100.00			0.00
Reg. Pay-6110			0.00			0.00			0.00			0.00
Reg. Pay-6111		30.00	0.00			0.00			0.00			0.00
Reg. Pay-6112		30.00	0.00			0.00			0.00			0.00
Reg. Pay-6113			0.00			0.00			0.00			0.00
Reg. Pay-6114		20.00	0.00			0.00			0.00			0.00
Reg. Pay-6115		29.00	0.00			0.00			0.00			0.00
Reg. Pay-6116		20.00	0.00			0.00			0.00			0.00
Total Gross Pay			4,615.38	189		2,103.75	237		2,505.00			7,846.14
Deductions from Gross Pay												
Emp HSA			0.00			0.00			0.00			-800.00
Insurance			0.00			0.00			0.00			0.00
Retirement			-138.45			0.00			0.00			-470.76
Total Deductions from Gross Pay			-138.45			0.00			0.00			-1,270.76
Adjusted Gross Pay			4,476.93	189		2,103.75	237		2,505.00			6,575.38
Taxes Withheld												
Federal Withholding			-477.00			-171.00			-218.00			-967.00
Medicare Employee			-66.93			-30.50			-36.32			-102.17
Social Security Employee			-286.16			-130.43			-155.31			-436.86
IN - Withholding			-144.60			-67.95			-80.90			-212.39
Law. Co.			-78.36			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			0.00			-28.30			-33.70			-72.00
Total Taxes Withheld			-1,053.05			-428.18			-524.23			-1,790.42
Deductions from Net Pay												
Child Support			-810.00			0.00			0.00			0.00
Total Deductions from Net Pay			-810.00			0.00			0.00			0.00
Net Pay			<u>2,613.88</u>	<u>189</u>		<u>1,675.57</u>	<u>237</u>		<u>1,980.77</u>			<u>4,784.96</u>
Employer Taxes and Contributions												
Federal Unemployment			0.00			12.62			15.03			0.00
Medicare Company			66.93			30.50			36.32			102.17
Social Security Company			286.16			130.43			155.31			436.86
IN - Unemployment Company			0.00			10.52			12.53			0.00
Total Employer Taxes and Contributions			<u>353.09</u>			<u>184.07</u>			<u>219.19</u>			<u>539.03</u>

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

July 2020

	Crandall, Alexander J			Edwards SR, Roger A			Snooks, Franklin A			TOTAL		
	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate	Jul 20	Hours	Rate	Jul 20
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary-6000			0.00			0.00			0.00			7,846.14
Salary-6001			0.00			0.00			4,159.62			4,159.62
Salary-6002			0.00			0.00			0.00			4,615.38
OT-6070			0.00			0.00			0.00	31.50		479.25
Reg. Pay-6070	180.5	9.50	1,714.75			0.00	11.50		0.00	575.00		5,844.25
Reg. Pay-6110			0.00			0.00	11.50		0.00			0.00
Reg. Pay-6111			0.00			0.00			0.00			0.00
Reg. Pay-6112			0.00			0.00			0.00			0.00
Reg. Pay-6113			0.00	148	18.50	2,738.00			0.00	148.00		2,738.00
Reg. Pay-6114			0.00	20.5	18.50	379.25			0.00	20.50		379.25
Reg. Pay-6115			0.00			0.00			0.00			0.00
Reg. Pay-6116			0.00	18	18.50	333.00			0.00	18.00		333.00
Total Gross Pay	180.5		1,714.75	186.5		3,450.25			4,159.62	793.00		26,394.89
Deductions from Gross Pay												
Emp HSA			0.00			0.00			0.00			-800.00
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			-124.80			-734.01
Total Deductions from Gross Pay			0.00			0.00			-124.80			-1,534.01
Adjusted Gross Pay	180.5		1,714.75	186.5		3,450.25			4,034.82	793.00		24,860.88
Taxes Withheld												
Federal Withholding			-125.00			-268.00			-423.00			-2,649.00
Medicare Employee			-24.87			-50.03			-60.31			-371.13
Social Security Employee			-106.32			-213.92			-257.89			-1,586.89
IN - Withholding			-55.38			-111.45			-130.32			-802.99
Law. Co.			0.00			0.00			0.00			-78.36
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-23.07			-46.41			-44.19			-247.67
Total Taxes Withheld			-334.64			-689.81			-915.71			-5,736.04
Deductions from Net Pay												
Child Support			0.00			0.00			0.00			-810.00
Total Deductions from Net Pay			0.00			0.00			0.00			-810.00
Net Pay	180.5		1,380.11	186.5		2,760.44			3,119.11	793.00		18,314.84
Employer Taxes and Contributions												
Federal Unemployment			10.29			7.46			0.00			45.40
Medicare Company			24.87			50.03			60.31			371.13
Social Security Company			106.32			213.92			257.89			1,586.89
IN - Unemployment Company			8.58			17.25			0.00			48.88
Total Employer Taxes and Contributions			150.06			288.66			318.20			2,052.30

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	Resolution 8-20-06: 2019 Budget Appropriation Reduction
Dollar Amount	N/A
Meeting Date	August 20th , 2020
Summary	Resolution to remove \$765,000.00 in capital/services expenditures from 2020 budget
Staff Recommendation	Approval of Resolution 8-20-06

RESOLUTION 8-20-06

WHEREAS, it has been shown that certain existing appropriations now have unobligated balances that will not be needed for the purposes for which appropriated

IT IS THEREFORE RESOLVED AND ESTABLISHED that the following existing appropriations be reduced in the following amounts:

BE IT RESOLVED by the Lake Lemon Conservancy District of Brown and Monroe Counties, that for the expenses of the taxing unit, the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to laws governing the same

<i>Fund Name: <u>General Fund</u></i>	<i>AMOUNT OF REDUCTION REQUESTED</i>	<i>AMOUNT OF REDUCTION APPROVED BY FISCAL BODY</i>
6750 (Capital) Sediment Mitigation	\$ <u>765,000.00</u>	\$ <u>765,000.00</u>
<i>TOTAL income for Fund:</i>	\$ <u>0.00</u>	\$ <u>0.00</u>
<i>TOTAL expense for Fund</i>	\$ <u>765,000.00</u>	\$ <u>765,000.00</u>

PRESENTED to the Board of Directors of the Lake Lemon Conservancy District this 20th day of August 2020.

ADOPTED BY THE FOLLOWING VOTE:

<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
<u>PAM DUGAN, CHAIRMAN</u>	_____	_____
<u>MARY JANE BROWN, VICE-CHAIR</u>	_____	_____
<u>MIKE BLACKWELL, TREASURER</u>	_____	_____
<u>MICHAEL KLITZING, Sub-Area I</u>	_____	_____
<u>DEBRA LADYMAN, Sub-Area II</u>	_____	_____
<u>LORA SCHELL, Sub-Area IV</u>	_____	_____
<u>LES WADZINZKI, Sub-Area V</u>	_____	_____

ATTEST: _____
LLCD District Manager

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Discussion
Item/Subject	Water Quality Management Recommendations
Dollar Amount	N/A
Meeting Date	August 20th, 2020
Summary	Recommendations for enhancing/managing water quality from Indiana University
Staff Recommendation	Discussion

Recommendations based on the above information and post meeting with the LLCD Include:

1. The LLCD should develop a Harmful Algal Bloom Response Plan. The plan should include:

- warning post processes
- advisory messages
- public communication plan
- signage for beach, boat launch and overflow ponds
- algal toxin testing plan (options include rapid strip test analysis kit or a planned contract to send samples for analysis)

2. To reduce nutrient availability for the algal community the LLCD should increase the aquatic vegetation in the lake, particularly in the overflow pond.

3. LLCD should work with the Monroe and Brown County Health Department to find solutions to the bacteria issues in the lake.

4. Implement a septic system-testing program on a rotational basis.

5. Work with partners in the watershed to consider the weather when doing land application of manure.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Discussion
Item/Subject	2021 Fees and Charges Discussion
Dollar Amount	N/A
Meeting Date	August 20th , 2021
Summary	Discuss and Recommend 2021 Fees and Charges.
Staff Recommendation	Discussion and Consensus of 2021 Fees and Charges

**Lake Lemon Conservancy District
2021 Fees and Charges**

Annual Boat Permits*	2021** Resident	2020 Resident	2019 Resident	2021** Non- Resident	2020 Non- Resident	2019 Non- Resident
All boats with motors 10 HP and larger	\$70.00	\$70.00	\$68.00	100.00	100.00	\$95.00
All boats with motors less than 10 HP including row boats and sail boats	\$45.00	\$45.00	\$41.00	\$70.00	\$70.00	\$68.00
Personal Water Craft	\$125.00	\$125.00	\$123.00	\$165.00	\$165.00	\$150.00
Commercial Guide Boat Fee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Daily Boat Permits***	2021 Resident	2020 Resident	2019 Resident	2021 Non- Resident	2020 Non- Resident	2019 non- Resident
All boats with motors 10 HP and larger	\$12.00	\$12.00	\$10.00	\$12.00	\$12.00	\$10.00
All boats with motors less than 10 HP including row boats and sail boats	\$8.00	\$8.00	\$7.00	\$8.00	\$8.00	\$7.00
Personal Water Craft	\$20.00	\$20.00	\$17.00	\$20.00	\$20.00	\$17.00
Boat Launch (ramp) Fees - Riddle Point Park	2021 Resident	2020 Resident	2019 Resident	2021 Non- Resident	2020 Non- Resident	2019 non- Resident
Daily	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Annual	\$35.00	\$35.00	\$33.00	\$35.00	\$35.00	\$33.00

*Canoes, paddleboats, and kayaks are excluded from Boat Permit Fees but are required to pay launch fees if ramp is used. Education discount – 50%.

**Resident is defined as:

1. Private property owners (Freeholders) within the Conservancy District boundaries.
2. City of Bloomington Utilities (CBU) water company customers, if a copy of CBU water bill is provided at time of annual boat permit purchase.
3. Commercial, not for profit, and educational marina's wet and dry slip renters and members.

***Sailing regatta special event daily boat permit fee – 50% discount.

Fishing Tournaments	2021	2020	2019
Application Fee Per Tournament	\$75.00	\$75.00	\$50.00
Tournament Fee Per Boat (in addition to Daily Boat Permit)	\$0.00	\$0.00	\$0.00

Sub-Lease Fees	2021	2020	2019
Sublease Agreement Fee (Discount of \$40 if paid by March 1 st)	\$190.00	\$190.00	\$190.00
Commercial Sublease Agreement Fee	\$500.00	\$500.00	\$500.00

Commercial Marina Fees		2021	2020	2019
Annual Fee		\$1000.00	\$1000.00	\$1000.00
Occupied Wet Boat Slips		\$75.00/slip	\$75.00/slip	\$75.00/slip
Occupied PWC Slips		\$37.50/slip	\$37.50/slip	\$37.50/slip
	Not for Profit / Educational Yacht and Sailing Club Fees			
Annual Fee		\$500.00	\$500.00	\$500.00
Occupied Wet Boat Slips		\$37.50/slip	\$37.50/slip	\$37.50/slip

Riddle Point Park Fees	2021	2020	2019
Special Use Fee	\$300.00/day/event	\$300.00/day/event	\$250.00/day/event
Shelter Fee (+\$100.00 refundable damage deposit)	\$125.00 per day	\$125.00 per day	\$125.00 per day

Riddle Point Park Entrance Fees	2021 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2020 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2019 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)
Daily Admission Fee	\$8.00/motorized vehicle	\$8.00/motorized vehicle	\$7.00/motorized vehicle
Seasonal Pass Admission Fee	\$60.00/motorized vehicle	\$60.00/motorized vehicle	\$60.00/motorized vehicle

Administrative Fees	2021	2020	2019
Public Record Copy Charge	\$0.10 per page	\$0.10 per page	\$0.10 per page

Barge Fees	2021	2020	2019
Dredging	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges
Shoreline Erosion Control (Rip-Rap)	\$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap	\$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap	\$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Discussion
Item/Subject	Discussion: 2021 Proposed Budget
Dollar Amount	N/A
Meeting Date	August 20th, 2020
Summary	Discussion of the 2021 budget as proposed by the Budget Committee.
Staff Recommendation	Review and discussion

2021 Proposed Budget

Revenues

Account #	Description	2021 Budget	2020 Budget	2019 Budget	2019 Actual
4000	Watercraft Permits	115,000.00	115,000.00	115,000.00	112,874.06
4010	Launch Fees	21,000.00	21,000.00	21,000.00	24,104.00
4020	Marina & Club Fees	9,000.00	9,000.00	9,000.00	9,187.50
4030	Sublease Fees	27,000.00	27,000.00	27,000.00	26,245.00
4040	Property Tax - BC	87,420.00	82,420.00	82,420.00	77,774.29
4050	Property Tax - MC	249,580.00	234,580.00	234,580.00	241,353.21
4055	Cumulative Improvement Fund	\$45,000.00			
4060	Interest	1,250.00	1,250.00	1,250.00	4,728.39
4070	Grants & Donations	12,000.00	12,000.00	7,000.00	14,045.00
4071	Community Foundation		0.00		
4080	Fish Tournaments	1,500.00	1,500.00	1,500.00	900.00
4090	Park/Lake Reservations	4,000.00	4,000.00	4,000.00	2,400.00
4100	Park Admission Fees	45,000.00	44,000.00	40,000.00	51,695.00
4110	Concessions	0.00	0.00	1,000.00	
4120	Other	0.00	0.00	0.00	5.03
4130	Dredging/Rip-Rap Income	40,000.00	30,000.00	20,000.00	21,500.00
4140	Sediment Removal				
	Bond Loan Proceeds	1,000,000.00	1,200,000.00	1,000,000.00	0.00
	TOTAL	1,657,750.00	1,781,750.00	1,563,750.00	586,811.48

2021 Proposed Budget

Wages

Account #		2021 Budget	2020 Budget	2019 Budget	2019 Actual
Salaries & Benefits					
6000	District Manager	65000	62,000.00	59,800.00	65,800.00
6001	Park Operations Supervisor	37200	36,050.00	35,000.00	34,000.00
6002	Equipment Operations Supervisor	41200	40,000.00		
6010	FICA (7.65%--all staff)	14500	13,700.00	13,700.00	14,022.93
6020	SUTA (1.236% to 9.5K--all staff)	800.00	800.00	800.00	70.49
6030	PERF (14.2%)	18000	15,200.00	14,000.00	14,171.56
6040	Health Insurance	15,000.00	15,000.00	6,000.00	748.79
6050	Life Insurance	0	0.00	0.00	
	TOTAL	191,700.00	182,750.00	129,300.00	128,813.77
Hourly & Seasonal					
6070	Gate / Park Attendants (2000 hrs @ \$11.50/hr)	23000	22,000.00	21,000.00	23,198.91
6100	Lake Patrol (167 hrs @ \$12.00/hr)	2,000.00	2,000.00	4,800.00	633.00
6110	Lake Biologist (1600 hrs @ \$17.00/hr)	0	0.00	0.00	458.00
6111	Dredger (LLCD Dredging) (600 hrs @ \$39.00/hr)	0	0.00	23,400.00	23,705.50
6112	Dredger (Other) (375 hrs @ \$39.00/hr)	0	0.00	14,625.00	14,964.48
6113	Push Boat Operator (LLCD Dredging) (500 hrs @ \$19.00/hr)	9500	12,000.00	12,000.00	12,762.00
6114	Push Boat Operator (Other) (300 hrs @ \$19.00/hr)	5700	6,000.00	6,000.00	5,087.25
6115	Dredger (Private) (100 hrs @ \$39.00/hr)	0	0.00	3,900.00	1,653.00
6116	Push Boat Operator (Private) (263 hrs @ \$19.00/hr)	5000	2,000.00	2,000.00	1,044.00
	TOTAL	45,200.00	44,000.00	87,725.00	83,506.14
	GRAND TOTAL WAGES	236,900.00	226,750.00	217,025.00	212,319.91

2021 Proposed Budget

Supplies

Account #	Description	2021 Budget	2020 Budget	2019 Budget	2019 Actual
Office Supplies					
6025	Merchant Fees	1800	1200	1200	1,699.64
6120	Season & Launch Permits	2000	2000	2000	1,883.39
6130	Daily Permits	400	400	400	270.00
6140	Receipt/Ticket Books	400	400	400	350.50
6150	Checks	200	200	200	317.97
6160	Printer, Copier, Computer	1000	800	800	946.97
6170	Miscellaneous/Other	1300	1300	1300	1,009.49
6180	Postage	750	750	750	475.00
6185	Receipt Books	0	0	0	0.00
6190	General Business Supplies	750	750	750	691.93
	TOTAL	8,600.00	7,800.00	7,800.00	7,644.89
Operating Supplies					
6200	Regular Gas	9000	7000	6000	8,383.74
6210	Diesel, Oil, Grease	12000	9000	7000	11,954.93
6220	Janitorial	0	0	0	0.00
6230	Medical	0	0	0	0.00
	TOTAL	21,000.00	16,000.00	13,000.00	20,338.67
Repair & Maintenance Supplies					
6240	Building & Grounds	6000	6000	6000	2,784.13
6250	Boats, Trucks	1500	1500	1500	1,101.43
6251	Dredging Supplies	12000	12000	12000	16,761.61
6252	Rip Rap/ Erosion Control	18000	15000	15000	1,168.46
	TOTAL	37,500.00	34,500.00	34,500.00	21,815.63
Other Supplies					
6260	Uniforms	1000	600	200	0.00
6270	Boat Equipment	0	0	0	0.00
6280	Radios	0	0	1000	2,550.00
6290	Signs/Nautical Markers	5000	3000	2500	3,270.41
	TOTAL	6,000.00	3,600.00	3,700.00	5,820.41
	GRAND TOTAL SUPPLIES	73,100.00	61,900.00	59,000.00	55,619.60

2021 Proposed Budget

Services and Charges

Account #	Description	2021 Budget	2020 Budget	2019 Approved	2019 Actual
Professional Services					
6300	Accounting Services	6000	5400	5400	5,400.00
6310	Grass Mowing	10,860	15000	10560	10,560.00
6320	Attorney	4000	4000	4000	555.00
6325	Fish Management Survey	0	0	0	
6330	Consulting Services	\$50,000	\$50,000	\$50,000	72,128.81
6340	Professional Development	\$1,500			
	TOTAL	72,360.00	74,400.00	69,960.00	88,643.81
Communication/Transportation					
6350	Other Professional/Secretarial Services	1000	1000	1000	5,850.00
6370	Phone, LDT, Email, etc.	3500	3000	3000	3,425.54
6380	Travel	0	0	0	0.00
6390	Hotel	0	300	300	396.50
6400	Meals	200	150	150	52.00
6410	Subscriptions/Memberships	1400	800	800	1,191.25
	TOTAL	6,100.00	5,250.00	5,250.00	10,915.29
Printing/Advertising/Events					
6420	Newsletter	0	600	600	0.00
6430	Ads(legal notices)	500	500	500	140.14
6440	Other Printing	1200	1500	1500	802.37
6441	Event Planing	1500	1500	0	0.00
	TOTAL	3,200.00	4,100.00	2,600.00	942.51
Insurance					
6450	Insurance	50,000	45000	45000	48,262.85
	TOTAL	50,000.00	45,000.00	45,000.00	48,262.85
Utility Services					
6460	Electric	5000	5000	5000	4,618.45
6470	Water	750	750	750	1,130.72
6480	Trash	1800	1500	1500	1,798.25
6490	Port-o-lets	3000	2000	2000	4,165.25
6500	Pump Holding Tank	800	800	800	800.00
	TOTAL	11,350.00	10,050.00	10,050.00	12,512.67

2021 Proposed Budget

Services and Charges, Continued

Account #	Description	2020 Budget	2020 Budget	2019 Budget	2019 Actual
Repair & Maintenance					
6510	Building & Grounds/ADA	15000	10,000	15500	8,550.69
6520	Boats	2000	2000	2000	1,435.77
6530	Trucks	1000	1000	1000	525.04
6540	Sluice Gate Inspection	4500	0	0	0.00
6541	Dredging Equipment Repairs	10000	10000	10000	17,943.36
6542	Equipment Rental	7500	7500	5000	6,630.06
	TOTAL	40,000.00	30,500.00	33,500.00	35,084.92
Other Services & Charges					
6560	Water Testing	8000	6500	6500	5,623.00
6570	Lake Weed Treatment	50000	50000	50000	36,612.00
6590	Contingency Fund	10000	5000	5000	0.00
6600	6% Commission-Marina Sales	2300	2300	2300	2,086.08
6610	Cumulative Maintenance Fund	7500	7500	5000	5,000.00
6620	Dam/Spillway Inspection	5,000	0	5000	5,343.22
6630	Dam/Spillway Repairs	0	5000	0	550.00
6661	Disposal Site Preparation	20000	15000	10000	12,942.53
6662	Debt Service- Bond repayment	85000	67000	67,000.00	0.00
6663	Silt Container, Barge Assembly, Barge Mobilization	0	0	0	
6670	Interest Expense (Line of Credit)	0	0	0	0.00
6680	Other Services and Charges (Debris Removal)	2000	1500	1500	1,829.77
6681	Fireworks	8000	8000	6500	8,000.00
6682	Ramp Repairs	2000	2000	2000	0.00
	TOTAL	199,800.00	169,800.00	160,800.00	77,986.60
	GRAND TOTAL SERVICES AND CHARGES	382,810.00	339,100.00	327,160.00	274,348.65

2021 Proposed Budget

Capital and Summary

Account #	Description	2021 Budget	2020 Budget	2019 Budget	2019 Actual
Machinery and Equipment					
6690	Office Equipment	0	0	0	0
6700	Computer Equipment	0	0	0	0
6701	Barge	0	0	0	0
6702	Push Boat / Motors	0	0	0	0
6703	Excavator & Buckets	0	0	0	0
6704	Off Road Truck	0	200,000	0	0
6705	Utility Truck	0	0	0	0
6706	Bulldozer	0	0	0	0
6710	Boat Dock (2)	0	0	0	0
6720	Utility Vehicle	0	0	0	8100
6730	Patrol Boat	0	0	0	0
6740	Work Boat (Pontoon)	0	0	0	0
6750	Sediment Mitigation	950,000.00	950,000	950,000	102,755
	TOTAL	950000.00	1150000.00	950000.00	110855.00
Other Capital Outlays					
6730	Patrol Boat/Trailer	0	0	0	0
6770	LLCD Pick-up Truck	0	0	0	0
6780	Park improvement	45000	30000		0
	TOTAL	45000.00	30000.00	0.00	0.00
GRAND TOTAL CAPITAL EXPENDITURES		995000.00	1180000.00	950000.00	110855.00
TOTAL EXPENDITURES BUDGET		1,687,810.00	1,807,750.00	1,553,185.00	653,143.16
Excess Expenditures over Revenue					
SUMMA					
Revenues		1,657,750.00	1,781,750.00	1,563,750.00	586,811.48
Expenses		1,687,810.00	1,807,750.00	1,553,185.00	653,143.16
Net		-30,060.00	-26,000.00	10,565.00	-66,331.68